June 19, 2026

Company name: S.T. CORPORATION
Name of representative: Yo Kozuki, President & CEO
(Securities code: 4951, Tokyo Stock Exchange, PRIME)
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Notice Concerning Acceptance of Tender Offer and Expected Recording of Extraordinary Income

S.T. CORPORATION (the "Company") hereby announces that, at its Board of Directors meeting held today, it resolved to tender all of the common shares of PALTAC CORPORATION (securities code: 8283) held by the Company in the tender offer (the "Tender Offer") commenced by MEDIPAL HOLDINGS CORPORATION. This follows the "Notice Concerning Expression of Support and Recommendation to Tender for PALTAC's Shares by PALTAC's Parent Company, MEDIPAL HOLDINGS CORPORATION" issued by PALTAC CORPORATION dated May 11, 2026.

In the event that all of the common shares of PALTAC CORPORATION held by the Company are tendered and sold in the Tender Offer during the fiscal year ending March 31, 2027, the Company expects to record extraordinary income as a gain on sales of investment securities in the said fiscal year, as detailed below.

１． Reason for Accepting the Tender Offer
The Company holds shares of PALTAC CORPORATION as strategic shareholdings. After comprehensively reviewing the details of the Tender Offer, the Company decided to tender its shares in the Tender Offer, taking into consideration factors such as the Company's policy regarding strategic shareholdings, the support expressed by PALTAC CORPORATION's Board of Directors, and the appropriateness of the transaction terms, including the planned purchase price.

２． Number of Shares to Be Tendered in the Tender Offer

Number of shares held before the Tender Offer:	339,000 shares
Number of shares to be tendered:	339,000 shares
Number of shares held after the Tender Offer:	0 shares

３． Planned Purchase Price in the Tender Offer
6,650 yen per common share (planned total sales amount: 2,254 million yen)

４． Schedule of the Tender Offer
Date of the public announcement of the commencement of the Tender Offer: May 11, 2026
Tender Offer period: From May 12, 2026 to July 7, 2026
Date of payment commencement: July 14, 2026

５． Future Outlook
The Company expects to record a gain on sales of investment securities of 1,794 million yen as extraordinary income in its non-consolidated and consolidated financial statements for the fiscal year ending March 31, 2027, if the Tender Offer is consummated at the planned purchase price and all of the common shares of PALTAC CORPORATION held by the Company are sold.